



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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WENDY L. WATANABE
AUDITOR-CONTROLLER

December 3, 2013

TO: Mitchell H. Katz, M.D., Director
Department of Health Services

FROM: Wendy L. Watanabe
Auditor-Controller

SUBJECT: **DEPARTMENT OF HEALTH SERVICES – HEALTH SERVICES
ADMINISTRATION PAYROLL/PERSONNEL REVIEW**

In 2007, the Board of Supervisors instructed the Auditor-Controller (A-C) to develop a risk-based plan to audit payroll/personnel operations in all County departments. In accordance with the developed plan, we completed a review of the Department of Health Services' (DHS) Health Services Administration's (HSA or Department) compliance with County payroll/personnel policies, and their use of the Countywide Timekeeping and Payroll Personnel System (CWTAPPS), which has been replaced by the County's electronic Human Resources (eHR) system. Our review covered areas such as overtime controls, time and attendance, and leave accounting.

DHS HSA's Human Resources Division centrally performs most payroll/personnel functions such as entering data into eHR, monitoring leave accounting, processing terminations, etc., for all DHS facilities. However, each DHS facility, including HSA, is responsible for certain payroll/personnel functions for their employees, such as monitoring overtime usage and approving timecards. This report focuses on the payroll/personnel functions performed by HSA.

Summary of Findings

We noted HSA maintained security over CWTAPPS (now eHR) data. However, HSA needs to strengthen controls over areas of their payroll/personnel operations. The following are examples of areas for improvement:

- HSA management needs to ensure employees' timecards reflect actual hours worked, payroll payments are based on approved timecards, deviations from

timecards are supported by a Timesheet Correction Form, and supervisors review timecards against sign-in/out sheets and staff schedules to ensure the accuracy of each employee's reported time.

Six (40%) of the 15 employees interviewed indicated that they do not always record actual hours worked on their timecards, one (7%) timecard did not agree with automated timekeeping records, and ambulance drivers' timecards did not always agree with corresponding sign-in/out sheets and work schedules. In addition, three (60%) of the five supervisors interviewed had not attended Board-mandated Fair Labor Standards Act (FLSA) training.

HSA's attached response indicates agreement with our findings, and that they have implemented our recommendations. The Department informed us they have researched each exception we identified, and have taken action to correct time and leave balances. HSA also implemented a practice of employees annually acknowledging their obligation to accurately report hours worked, and conducted an in-service training for all Payroll Services staff with respect to timecard adjustments. In addition, all HSA supervisors will have attended FLSA training by the end of fiscal year 2014-15.

- HSA management needs to modify its payroll policies and procedures to ensure Payroll staff are not involved in the employee verification (payoffs) audit process, and that payoffs are conducted on an unannounced basis. HSA's policies and procedures for payroll payment reconciliation payoff audits do not comply with County policies because Payroll staff are involved in the process, and receive advance notice of locations to be audited.

HSA's attached response indicates they agree with our findings and have implemented our recommendations to ensure Payroll Services staff do not receive advance notice and are not involved in payroll payment reconciliation payoff audits. In addition, the Department will immediately investigate payroll irregularities identified during payoff audits.

- HSA needs to obtain approval from the Chief Executive Office (CEO) before making changes to employees' FLSA status. The Department overrode the FLSA status of one employee in April 2001 from covered to exempt. The Department could not provide documentation justifying the override, or that CEO approval was obtained as required. The change may have resulted in potential over or under payments to the employee.

HSA's attached response indicates agreement with our finding and recommendation, and that they have implemented a quarterly reconciliation process for all FLSA status overrides. HSA is working with County Counsel to determine

what, if any, action is required with respect to wages and benefits for the one employee (now retired) identified during our audit.

- HSA needs to ensure leave donations are processed in accordance with County policies. We noted errors in all five employees' leave donation files we reviewed. Three (60%) employees' leave donations were processed without Department Head approval as required, one (20%) employee inappropriately received 422 hours of donated leave even though the employee had more than two months of paid leave available, and one (20%) employee was not credited with 92 hours of donated leave.

HSA's attached response indicates agreement with our findings and recommendations, and that the Department has implemented desk procedures for processing leave donations in accordance with County policies.

Our review identified some possible overpayments, underpayments, and incorrect leave balances. County policy does not specify when employees are required to repay overpayments because the facts of each overpayment are unique. HSA's response indicates they are working with County Counsel as necessary related to the individual cases in this report to recover overpayments, correct underpayments, and/or adjust employee leave benefit balances.

Details of these and other findings and recommendations are included in Attachment I.

Review of Report

We discussed our report with HSA management on October 23, 2013. HSA's response (Attachment II) indicates general agreement with all of our findings.

DHS implemented eHR in April 2012. Because of this change, and because some of our findings were identified within the prior system, we address our control concerns and recommendations to eHR where applicable.

We thank HSA management and staff for their cooperation and assistance during our review. Please call me if you have any questions, or your staff may contact Robert Smythe at (213) 253-0101.

WLW:AB:RS

Attachments

c: William T Fujioka, Chief Executive Officer
Lisa M. Garrett, Director of Personnel
John F. Krattli, County Counsel
Audit Committee

**DEPARTMENT OF HEALTH SERVICES
HEALTH SERVICES ADMINISTRATION
PAYROLL/PERSONNEL REVIEW**

Background

At the time of our review the Department of Health Services' (DHS) Health Services Administration (HSA or Department) had approximately 1,500 employees. DHS' HSA's Human Resources Division performs most payroll/personnel functions, including entering data into the electronic Human Resources (eHR) system, monitoring leave accounting, etc., for all DHS facilities. Each facility, including HSA, is responsible for other payroll functions such as monitoring overtime usage and approving timecards. This report focuses on the payroll/personnel functions performed by HSA.

HSA employees use the electronic Countywide Accounting and Purchasing System (eCAPS) Time Collection System (Time Collection) to input and electronically submit their time for supervisory approval. HSA management at various locations review electronic time records for accuracy, and approve them before they are interfaced with eHR for processing.

DHS implemented use of eHR in April 2012. Because of this change, and because some of our findings were identified within the prior system, we address our control concerns and recommendations to eHR where applicable.

Scope

We reviewed HSA's compliance with County and DHS payroll and personnel policies and procedures, including compliance with the County Fiscal Manual (CFM). Our review included interviews with staff, and tests of overtime usage and controls, employee time records, payroll payment reconciliation payoffs, leave records, and eCAPS exception reports.

COMMENTS AND RECOMMENDATIONS

Payroll Exceptions

Our review identified exceptions such as incorrect timecards, timekeeping input errors, and misapplication of County payroll rules and regulations, which have resulted in possible overpayments, underpayments, and incorrect leave balances. Some of these errors may only be documentation or procedural errors, and not overpayments that would require employees' repayments.

County policy does not specify when employees are required to repay overpayments because the facts of each overpayment are unique. HSA management should research the individual cases noted in this report, and work with the Department of Human Resources (DHR), the Auditor-Controller's (A-C) Countywide Payroll Division, and

County Counsel to recover any identified overpayments, correct underpayments, and/or adjust employee leave benefit balances.

Recommendation

- 1. Health Services Administration management research the individual cases noted in this report, and work with the Department of Human Resources, the Auditor-Controller's Countywide Payroll Division, and County Counsel to recover any identified overpayments, correct underpayments, and/or adjust employee leave benefit balances.**

Time and Attendance

We reviewed 15 timecards from six pay locations, and interviewed 15 Fair Labor Standards Act (FLSA) covered employees and five supervisors regarding their timekeeping practices, to evaluate their compliance with the FLSA. We noted the following:

- Six (40%) employees told us that they do not always record actual hours worked on their timecards. For example, one employee reported working extra hours on one day to complete a project, and then leaving early on another workday. However, the employee's timecard reflected the hours scheduled, rather than reporting the extra hours on the day they worked. To ensure that covered employees are paid appropriately, and that the County complies with FLSA requirements, employee timecards must reflect actual hours worked each day.
- One (7%) employee's timecard showed no overtime hours worked, but the timekeeping system reported for the same time period that the employee worked overtime on two separate days for a total of 12 overtime hours. The employee's manager confirmed that the employee did not work overtime on those days, and the Department could not explain the difference between the hours reported on the timecard and within the system. Deviations from hours reported on timecards need to be supported by a Timesheet Correction Form, signed by the employee and supervisor attesting to the changes, before changes are made in the Time Collection System.
- Three (60%) of the five supervisors we interviewed had not attended the Board-mandated FLSA training. All managers and supervisors from each County department are required to attend the FLSA training.

We also noted that ambulance drivers' timecards did not always agree with sign-in/out sheets. For example, we noted one driver's timecard indicated the employee worked an overtime shift of 12 hours. However, the sign-in/out sheet did not reflect a sign-out time for the employee. HSA management indicated that drivers work in the field, and sometimes rely on dispatchers to sign them in and out, possibly accounting for some of the discrepancies. Supervisors should review employees' timecards against the sign-

in/out sheets and staff schedules to ensure that each employee's time is recorded accurately.

Recommendations

Health Services Administration management ensure:

- 2. Employees' timecards reflect actual hours worked each day, and that deviations from hours reported on timecards are supported by a Timesheet Correction Form.**
- 3. All supervisors attend Fair Labor Standards Act training.**
- 4. Supervisors review timecards against sign in/out sheets and staff schedules to ensure that each employee's time is recorded accurately.**

Payroll Payment Reconciliation Payoffs

CFM Section 3.1.12 requires departments to conduct unannounced employee payroll payment reconciliation payoff audits ("payoffs") at least once every 12 months using staff who have no other payroll or personnel responsibilities. In addition, CFM Section 3.1.14 requires departments to investigate unclaimed warrants and notices of direct deposit within 20 days of the warrant's issue date.

In September 2010, HSA finalized policies and procedures for payroll payoffs. However, the procedures do not comply with the CFM because Payroll staff are involved in the process. Payroll staff receive advanced written notice of the pay locations to be audited so they can sort and prepare the documentation for the auditors. This practice increases the risk that ghost employees, or other misconduct, can go undetected. HSA must ensure the payoffs are conducted by staff with no other payroll or personnel responsibilities.

We also determined that investigations of unclaimed warrants and notices of direct deposit were not being completed timely. At the time of our review, we noted six notices of direct deposit that had been unclaimed for over 60 days, and still required investigation.

In October 2010, the Department implemented Paystub Viewer, which eliminates hardcopy notices of direct deposit, and allows employees to view their pay information online. While HSA no longer distributes notices of direct deposit, the Department still needs to ensure they immediately investigate all payroll irregularities, such as individuals on the Department's payroll who may not be bona fide employees, unclaimed payroll warrants, etc.

Recommendations**Health Services Administration management:**

5. **Modify payoff policies and procedures to ensure Payroll staff are not involved in payroll payoff reconciliation audits, and that payoffs are conducted on an unannounced basis.**
6. **Immediately investigate all payroll irregularities, such as inconsistencies identified during annual payoffs, unclaimed warrants, etc.**

Override Status Code

The FLSA governs how employees are compensated for overtime (e.g., time and a half, compensatory time off, etc.). The Chief Executive Office (CEO) determines which employee classes are covered or are exempt from FLSA provisions, and the information is pre-established in eHR. However, with CEO approval, departments can change the FLSA status in eHR for individual employees.

We noted that the FLSA status was changed for one HSA employee's position in April 2001 from covered to exempt. HSA could not provide documentation justifying the need for the change, or CEO approval of the change. From January 1, 2009 to November 15, 2009, the employee consistently worked her Regular Days Off (RDOs) to provide coverage for another employee who shared the same RDO. As a result of the FLSA status change, the employee accumulated 167 hours of Compensatory Time Off for the RDOs worked. We also noted that this same individual often did not work her full shifts on regularly scheduled days, but was paid her full salary which is consistent with exempt status. The employee retired subsequent to our review.

The FLSA status change for this employee may have resulted in potential overpayments or underpayments. As indicated in the first recommendation of this report, HSA should determine the amount of overpayments or underpayments made to this employee. HSA also needs to work with the CEO to determine the appropriate FLSA status for the position identified during our review, and maintain documentation justifying any FLSA overrides.

Recommendation

7. **Health Services Administration work with the Chief Executive Office to determine the appropriate Fair Labor Standards Act status for the position identified during our review, and maintain documentation justifying any overrides.**

Leave Donation Processing

DHR Interpretive Manual Section 1.2.A.4 requires all leave donation requests to be approved by the Department Head (or designee) of the recipient to ensure the employee meets all the conditions to receive leave donations. In addition, Section 1.2.B.1 requires employees to exhaust all full-pay and part-pay leave before receiving donated leave.

We reviewed leave donation documentation for five employees, and noted the following:

- Three (60%) employees' leave donations were processed without the Department Head or designee approval.
- One (20%) employee received 422 hours of donated leave, despite having more than two months of paid leave available.
- One (20%) employee was not credited with 92 hours of donated leave. Payroll staff reversed the unused donated hours to the four donors after we brought this matter to their attention. However, one donor, who was from another department, donated 40 hours before leaving County service. The reversal was done after the employee left County service. DHS is researching whether this employee received payment for these hours upon separation from County service.

The donated hours issues noted above can result in potential overpayments, underpayments, or incorrect leave balances. We also noted that HSA does not have a leave donation processing policy, or a list of who is authorized to review and approve requests.

Recommendations**Health Services Administration management:**

8. **Ensure leave donations are processed in accordance with the County policies.**
9. **Establish a list of managers authorized to approve leave donation requests.**

Bereavement Leave

County Code Section 6.20.08 allows full-time permanent employees who are absent from work because of the death of a qualifying relative to use up to three days of paid bereavement leave. If the employee has to travel more than 500 miles one way, they may use up to five days.

We reviewed a sample of ten employees who used bereavement leave in calendar year 2009 and noted that, for nine (90%) employees, the Department did not have documentation verifying the employees' relationship to the deceased. HSA should ensure that the deceased is a qualifying relative of an employee before approving bereavement leave. As a result of our review, the Department verified that nine of the employees' relationships to the deceased qualified for bereavement leave, and noted one (10%) of the ten employees' relationship to the deceased was not covered by the policy, resulting in an overpayment of six hours of bereavement leave.

Recommendation

- 10. Health Services Administration management ensure documentation is retained for each use of bereavement leave verifying the employee's relationship to the deceased, and ensure the deceased is a qualifying relative of the employee before paying bereavement leave benefits.**

eCAPS Exception Reports

CFM Section 3.1.7 requires Payroll staff each pay period to generate, review, and document the disposition of each entry on the following eCAPS Time Collection exception reports.

- Single Approver Report
- Audit Trail Report
- Missing Timesheet Report

We noted that these reviews are not conducted on a regular basis. HSA needs to develop desk procedures for reviewing exception reports, and ensure staff complete and document the required reviews.

Recommendation

- 11. Health Services Administration management develop desk procedures for reviewing exception reports, and ensure Payroll staff complete and document their review of eCAPS Time Collection exception reports timely.**

Desk Procedures

In a December 16, 2009 memo, we recommended that all departments develop desk procedures to outline employees' duties, and the steps required to complete assignments. Desk procedures can help employees maintain consistency, effectiveness, and compliance with County policies and procedures.

HSA has not developed specific desk procedures for processing leave donations or reviewing eCAPS exception reports. Some of the compliance concerns within this report may have been avoided if the Department had desk procedures.

Recommendation

- 12. Health Services Administration management develop and implement desk procedures for payroll and personnel assignments.**



Health Services
LOS ANGELES COUNTY

November 15, 2013

**Los Angeles County
Board of Supervisors**

Gloria Molina
First District

Mark Ridley-Thomas
Second District

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Third District

Don Knabe
Fourth District

Michael D. Antonovich
Fifth District

TO: Wendy L. Watanabe
Auditor-Controller

FROM: Mitchell H. Katz, M.D. *MH/K*
Audit and Compliance Division

**SUBJECT: RESPONSE TO AUDITOR-CONTROLLER'S
PAYROLL / PERSONNEL REVIEW AT
HEALTH SERVICES ADMINISTRATION**

Mitchell H. Katz, M.D.
Director

Hal F. Yee, Jr., M.D., Ph.D.
Chief Medical Officer

Christina R. Ghaly, M.D.
Deputy Director, Strategic Planning

Attached is the Department of Health Services' response to the recommendations made in the Auditor-Controller's report of its review of the Payroll / Personnel System at Health Services Administration. We have taken or initiated corrective actions to address the recommendations contained in the report.

If you have any questions or require additional information, please let me know or you may contact Tobi L. Moree at (213) 240-7901 or Elizabeth Guzman at (213) 240-7759.

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MHK:tlm:eg

Attachment

c: Anish Mahajan, M.D.
Elizabeth Jacobi
Tobi L. Moree

*To ensure access to high-quality,
patient-centered, cost-effective
health care to Los Angeles County
residents through direct services at
DHS facilities and through
collaboration with community and
university partners.*



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ensuring that timesheet adjustments are reported on a timesheet correction form signed by the employee and the employee's supervisor attesting to the changes. DHS Policy No. 610 states "All adjustments in the coding of any of the time collection documents after they have been submitted to either the Timekeeper or the Payroll Office must be immediately reported to Payroll Services on the Timesheet Correction Form."

In May, 2010, DHS HR Time Collection began offering timesheet training to new employees and supervisors. Included in this training is a discussion on ensuring each employee's timecard reflects actual hours worked, and that deviations from hours reported on timecards are supported by a timesheet correction form if the deviation is noted after the final approval of the electronic timesheet.

Auditor-Controller Recommendation No. 3

HSA management ensure all supervisors attend Fair Labor Standards Act (FLSA) training.

DHS Response:

We agree. DHS HR Operations developed a matrix of mandatory training for supervisors and managers, which includes FLSA training. DHS HR Operations anticipates that by the end of Fiscal Year 2014-2015, all supervisors and managers will have taken all necessary classes.

Auditor-Controller Recommendation No. 4

HSA management ensure supervisors review timecards against sign in/out sheets and staff schedules to ensure that each employee's time is recorded accurately.

DHS Response:

We agree and have implemented this recommendation. Beginning February 2012 through April 2012, DHS HR Time Collection provided training sessions for supervisors and staff at all DHS facilities, including HSA in conjunction with the transition to the eHR application. The training sessions included dialogue on the importance of ensuring time entered on the eHR timesheet agreed to any supporting documentation. Additionally, DHS HR Time Collection holds a monthly supervisor training class where the importance of verifying time is discussed.

DHS Policy No. 610 states "when required by supervision, separate sign-in/out logs shall be completed by the employee and must accurately reflect the employee's arrival and departure times." "Each supervisor shall be held accountable for verifying the time collection data submitted by his/her subordinates for accuracy and completeness."

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In May, 2010, DHS HR Time Collection began offering timesheet training to new employees and supervisors. Included in this training is a discussion on ensuring each employee's timecard reflects actual hours worked, and that deviations from hours reported on timecards are supported by a timesheet correction form if the deviation is noted after the final approval of the electronic timesheet.

Auditor-Controller Recommendation No. 3

HSA management ensure all supervisors attend Fair Labor Standards Act (FLSA) training.

DHS Response:

We agree. DHS HR Operations developed a matrix of mandatory training for supervisors and managers, which includes FLSA training. DHS HR Operations anticipates that by the end of Fiscal Year 2014-2015, all supervisors and managers will have taken all necessary classes.

Auditor-Controller Recommendation No. 4

HSA management ensure supervisors review timecards against sign in/out sheets and staff schedules to ensure that each employee's time is recorded accurately.

DHS Response:

We agree and have implemented this recommendation. Beginning February 2012 through April 2012, DHS HR Time Collection provided training sessions for supervisors and staff at all DHS facilities, including HSA in conjunction with the transition to the eHR application. The training sessions included dialogue on the importance of ensuring time entered on the eHR timesheet agreed to any supporting documentation. Additionally, DHS HR Time Collection holds a monthly supervisor training class where the importance of verifying time is discussed.

DHS Policy No. 610 states "when required by supervision, separate sign-in/out logs shall be completed by the employee and must accurately reflect the employee's arrival and departure times." "Each supervisor shall be held accountable for verifying the time collection data submitted by his/her subordinates for accuracy and completeness."

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Auditor-Controller Recommendation No. 5

HSA management modify payoff audit (payoff) policies and procedures to ensure Payroll staff are not involved in payroll reconciliation audits, and that payoffs are conducted on an unannounced basis.

DHS Response:

We agree and have implemented this recommendation. During Fiscal Year 2012-2013, the procedure was changed so that Payroll staff was not given advanced written notice of the pay locations to be audited. Effective with the implementation of the eHR application in April, 2012, Distribution Control Lists for all of HSA became available and are provided to the auditors. Payroll is no longer involved in the Payroll Payment Reconciliation Payoffs and is unaware of the pay locations to be audited, ensuring that the payoffs are conducted unannounced. DHS Administrative Procedure: Payroll Payoff Audit Policy No. 621 will be revised to reflect this change.

Auditor-Controller Recommendation No. 6

HSA management immediately investigate all payroll irregularities, such as inconsistencies identified during annual payoffs, unclaimed warrants, etc.

DHS Response:

We agree and have implemented this recommendation. Effective July 2012, HSA management changed its practice and now immediately investigates all payroll irregularities once they become known. The investigation includes emails to supervisors and/or employees.

Auditor-Controller Recommendation No. 7

HSA management work with the Chief Executive Office (CEO) to determine the appropriate FLSA status for the position identified during our review, and maintain documentation justifying any overrides.

DHS Response:

We agree. The employee identified as having their FLSA status changed in 2001 retired in April 2010. Currently, the employee with the same position has a covered status in eHR. In the future, on an as needed basis, HR Operations will work with the CEO prior to making an FLSA override in eHR. Effective January 1, 2014, HR Operations will implement a quarterly reconciliation of employee FLSA statuses to ensure any overrides include appropriate justification and approval, and documentation will be maintained.

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Auditor-Controller Recommendation No. 8

HSA management ensure leave donations are processed in accordance with the County policies.

DHS Revised Response:

We agree and have implemented this recommendation. In February 2011, Payroll Services identified staff responsible for processing all leave donations. Effective November 2013, Payroll Services formally developed desk procedures for processing leave donations in accordance with County policies. These procedures include a review of employee leave balances to ensure all leave time has been exhausted and that every leave donation form is signed by the impacted employee's manager prior to final authorization of the leave donation.

Auditor-Controller Recommendation No. 9

HSA management establish a list of managers authorized to approve leave donation requests.

DHS Response:

We agree and have implemented this recommendation. In February 2011, Payroll Services identified staff responsible for the internal processing of all leave donations, including ensuring that each leave donation request is signed by the manager/supervisor of the employee requesting the leave donation. Effective November 2013, Payroll Services implemented written desk procedures for the leave donation staff. The procedures include a review of every leave donation form to ensure it is signed by the impacted employee's manager prior to final authorization of the leave donation.

Auditor-Controller Recommendation No. 10

HSA management ensure documentation is retained for each use of bereavement leave verifying the employee's relationship to the deceased, and ensure the deceased is a qualifying relative of the employee before paying bereavement benefits.

DHS Response:

We agree. DHS Payroll Services is drafting a bereavement leave usage policy and procedure which will include a verification form to be completed by the employee to ensure that the deceased is a qualifying relative. The bereavement verification form and supporting documentation will be submitted to and retained by Payroll Services to support the bereavement leave usage.

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Auditor-Controller Recommendation No. 11

HSA management develop desk procedures for reviewing exception reports and ensure Payroll staff complete and document their review of eCAPS Time Collection exception reports timely.

DHS Response:

We agree and have implemented this recommendation. Effective December 15, 2010, a Time Collection and Change Management Procedure was implemented to ensure that the Time Collection Exception Reports were reviewed on a regular basis and that the review was documented. The Time Collection Exception Reports procedure has been revised on three separate occasions, most recently in July 2013, to provide further clarification and efficiency to the review process.

Auditor-Controller Recommendation No. 12

HSA management develop and implement desk procedures for payroll and personnel assignments.

DHS Response:

We agree and have implemented this recommendation. Since mid-2009, HSA management has developed and implemented desk procedures for both Payroll and Personnel assignments. HR Operations, Payroll and Personnel Divisions, continue to re-evaluate internal procedures, developing and implementing specific desk procedures to further maintain consistency and effectiveness with County policies and procedures.

Effective December 15, 2010, a Time Collection and Change Management Procedure was implemented to ensure that the Time Collection Exception Reports were reviewed on a regular basis and that the review was documented. The Time Collection Exception Reports procedure has been revised on three separate occasions, most recently in July 2013, to provide further clarification and efficiency to the review process.

In February 2011, Payroll Services identified staff responsible for processing all leave donations. Effective October 2013, Payroll Services formally developed desk procedures for processing leave donations in accordance with County policies. These procedures include a review of employee leave balances to ensure all leave time has been exhausted and that every leave donation form is signed by the impacted employee's manager prior to final authorization of the leave donation.